

Idaho Residency Status

Your residency status determines what income the state of Idaho can tax.

There are three residency statuses:

Resident

If you:

- Keep a home in Idaho for the entire tax year and spend more than 270 days of the year in Idaho; or
- Are **domiciled** in Idaho for the entire tax year.

Tax effect:

Idaho taxes all your income, including income from sources outside Idaho. You might be entitled to a credit for taxes paid to another state if some or all the income taxed by Idaho is also taxed by another state.

Part-year resident

If you're a resident of Idaho and you:

- Changed your **domicile** either to or from Idaho during the tax year; or
- Lived in Idaho more than one day during the tax year. This means you have a home in Idaho and are here for more than a **temporary reason**.

Tax effect:

Idaho taxes all the income you receive while living in Idaho plus any income you receive from Idaho sources when not living in Idaho.

Nonresident

If you aren't a resident or part-year resident of Idaho

Tax effect:

Idaho taxes only your income from Idaho sources.

Domicile

Domicile is the place you have your permanent home and where you intend to return whenever you're away. It's the place that's the center of your personal and business life.

Once established, your domicile doesn't change until you abandon it, get a new one, and are living in your new domicile.

Domicile and residence (where you live) aren't the same thing:

- You can have more than one residence.
- You can have only **one domicile**.

Generally, if you're domiciled in Idaho, you must file an Idaho income tax return. (See [Absent from Idaho for 445 days in a 15-month period](#).)

Example A:

Joe Miller's family lives in Idaho. Joe takes a job out of state, but returns home periodically to be with his family. Idaho is still his permanent home, so Joe is still domiciled in Idaho.

Proving you changed your domicile

You might need to prove you changed your domicile. Evidence of a change of domicile can include:

- Where your family lives
- A comparison of homes in different locations
- Where you're involved in business
- Where and how you spend time during the year in question
- Where you keep items that are near and dear to you
- Giving up your driver's license or homeowner's exemption

This isn't a complete list. Consideration of all facts and circumstances helps determine your domicile.

In Idaho for more than a temporary reason

You should consider several factors to determine whether you're in Idaho for more than a **temporary purpose**, including:

- The time you spend in Idaho: Are you here for more than 90 days?
- Any business activity you conduct: Is your stay related to a significant business purpose?
- Banking and other financial dealings: Is your stay related to a significant financial purpose?
- Family and social ties: Do you have important family or social ties in Idaho?

If you're on vacation or visiting, you're considered to be in Idaho only for a temporary purpose. If you answered "yes" to any of the questions above, you must show that your stay is consistent with that of a vacationer or visitor.

Example B:

Bill and Lois are domiciled in California and have a home there. They also own a home in Idaho where they vacation each summer. In 2017 they spent 100 days in Idaho. Because they were in Idaho at least 90 days, Bill and Lois must prove they were here only on a temporary basis, as vacationers or tourists. They didn't conduct business while in Idaho, didn't work in Idaho, and didn't have any family living here. They bought nonresident fishing licenses and didn't claim the Idaho homeowner's exemption on their home. Bill and Lois regularly attended church in Idaho and bought memberships to the local golf course. Bill and Lois are considered Idaho nonresidents because their activity in Idaho is like a vacationer or tourist.

Example C:

Chuck is a construction worker domiciled in Utah where he also has a home. He works in Idaho every April through June on road construction projects. While working in Idaho, he stays in a travel trailer. Chuck's job in Idaho means he's here for more than a temporary purpose even though he's living in a travel trailer. Chuck files as a part-year resident. He's subject to Idaho tax on all the income he receives during the time he lives in Idaho and any [Idaho source income](#).

Guidance for specific circumstances

Absent from Idaho for 445 days in a 15-month period

Some people domiciled in Idaho can be treated as nonresidents. Idaho allows an exception to being a resident if you were out of Idaho for at least 445 days in a 15-month period. In this case, you're not considered to be an Idaho resident and may not have to file an Idaho income tax return.

But the 445-day absence exception isn't available if:

- You have a permanent home in Idaho where your spouse or minor children live for more than 60 days during the calendar year.
- You claim Idaho as your tax home for claiming "away-from-home" expenses on your federal return.
- You're employed on the staff of a U.S. Senator or Representative.
- You hold an elected or appointed office of the U.S. Government other than the armed forces or career appointment in the U.S. Foreign Service.

You'll be considered an Idaho resident again if:

After you initially satisfy the 445-day absence test, you'll be considered an Idaho resident again if at any point you're in Idaho more than 60 days in any calendar year.

Example D:

John is single and is domiciled in Idaho. He works for a construction company that assigned him to a three-year project in Alaska. John will return to Idaho when the work completes. He claimed Alaska as his tax home for federal income tax purposes. John left Idaho on July 15, 2014. He was in Idaho from March 20, 2015 through March 27, 2015, and from December 15, 2016 through December 30, 2016. John returned to his home in Idaho on September 30, 2017 when the project he was working on wrapped up. He stayed in Idaho through the end of 2017.

- John's initial 15-month period started July 15, 2014.
- 2014: John was a part-year resident. He was a resident of Idaho from Jan. 1 - July 14. He was a nonresident from July 15 - Dec. 31.
- 2015: John was a nonresident. He didn't have to file an Idaho income tax return because he was absent from Idaho for 450 days in the first 15-month period - July 15, 2014, through October 15, 2015 and didn't have any Idaho source income.
- 2016: John was again a nonresident.
- 2017: John was a part-year resident. From Jan. 1 - Sept. 29 he was a nonresident. He became a resident again on September 30, 2017. This is

the date he returned to Idaho and remained for more than 60 days.

If John was married:

If his wife stayed at home in Idaho, John wouldn't qualify for nonresident status. He'd be an Idaho resident for 2014-2017 because he was domiciled in Idaho. (This example also applies to people working out of the country.)

In the military

Your military home of record might not be where you're domiciled. Typically, your state of legal residence is also your state of domicile, but this could be different from your home of record. If you're stationed in Idaho on active military duty, you're considered a resident of the state where you're domiciled.

1. If Idaho is where you're domiciled, you're an Idaho resident.
2. If your domicile is another state, you're a military nonresident.
3. Active duty military pay isn't taxed.
4. Military nonresidents are taxed on other income received from Idaho sources.

A nonmilitary spouse living in Idaho can be a resident, part-year resident, or a nonresident.

Example F:

Gary and his wife, Linda, are domiciled in Alabama. Gary is in the Air Force and claims Alabama as his home of record. In October 2016, Gary was transferred to Mountain Home Air Force Base. They both moved to Idaho and stayed in Idaho during 2017. Since Gary's domicile isn't Idaho, he's a military nonresident. But if Gary changes his domicile to Idaho, he'd be an Idaho resident.

Since Linda had the same domicile as Gary, she is a nonresident while in Idaho unless she changes her domicile to Idaho. She'd be an Idaho resident or part-year resident depending on the date her domicile changed.

Transportation employees

Federal laws limit states from taxing compensation of certain types of employees. You're subject to income tax only in your state of residence if:

- You're an interstate rail or motor carrier employee, and
- You have regularly assigned duties in more than one state.

This exclusion doesn't apply to government employees. The part of your income earned in Idaho is taxable to Idaho.

Move for seasonal work

Example G:

A married couple, Don and Diane, have a fishing business and a home in Alaska. They also have a home in Idaho where they live during the off season. They have both registered to vote in Idaho.

They live in Idaho at least part of the year, so they're either residents or part-year residents.

They'll need to determine where their **domicile** is.

If Don and Diane are domiciled in Idaho — or lived in Idaho more than 270 days (even though they're domiciled in Alaska) — they're considered Idaho residents.

Spouses live and work in different states

Spouses can have separate residences and domiciles.

Example H:

Cindy lives and works in Idaho. Craig lives and works in Washington. They're married.

Cindy is an Idaho resident. Craig could be an Idaho resident if he's domiciled in Idaho.

If they file a joint return for federal income tax purposes, they must file a joint return for Idaho. If Craig isn't a resident of Idaho, they must file using an Idaho Form 43, Idaho Part-year Resident & Nonresident Income Tax Return. Craig would be listed as a nonresident. Cindy would be listed as a resident. Because Idaho and Washington are both community property states, each spouse has a one-half interest in the other's earnings. They must report one-half of all the community income (including Craig's earnings) regardless of source plus any separate income Cindy might have. Craig must report one-half of the community income that's from Idaho sources plus any separate income from Idaho sources.

Retired and traveling in a motor home

Example I:

Vern and Vera retired recently. They were residents of Idaho and domiciled here. Since retiring, they've sold their Idaho home and bought a motor home. They plan to travel around the country.

Idaho will continue to be their domicile until they establish a new one. Since they'll be traveling around the country and have no intention to establish a new domicile, Idaho remains their domicile. They'll continue to be Idaho residents and all income is taxable to Idaho.

Laws and rules

Learn more about Idaho residency status:

- Resident (Idaho Code section [63-3013](#))
- Part-Year Resident (Idaho Code section [63-3013A](#))
- [Income Tax Rules](#) 030, 031, 032, 033, 040, and 045)

Laws and rules are housed on an external website.

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